Annual index

The following topical index is a comprehensive list of all articles and columns that have appeared in Real Estate Accounting & Taxation *since its inception. The index is organized alphabetically by topic listing. Within each topic, the articles are organized chronologically — articles published most recently are listed last. This index covers all issues of the journal from Vol. 1, No. 1/Spring 1986 through Vol. 4, No. 4/Winter 1990.*

Accounting

Accounting for Fee Income by Real Estate Syndicators, by Robert S. Kay, Vol. 1, No. 2/Summer 1986, 5

The Accounting, Tax, and Business Considerations of Lease Concessions, by Gary J. Salton, Vol. 1, No. 2/Summer 1986, 15

Accounting for Innovative Financings: The Real Estate Developer's Perspective, by Donald A. Denkhaus, Vol. 1, No. 3/Fall 1986, 71

The Accounting Profession's Response to Acquisition, Development, and Construction Lending, by Richard Sprayregen, Vol. 1, No. 3/Fall 1986, 23

Equity of Redemption: Accounting and Legal Issues, by Dick Kane and Argante Capelli, Vol. 1, No. 4/Winter 1987, 59

Applying FAS 66 to Complex Hotel Real Estate Transactions, by Eric L. Tyra, Vol. 2, No. 1/Spring 1987, 47

Long-Term Construction Contracts — A Basic Accounting and Tax Discussion, by James J. Donovan III, Vol. 2, No. 2/Summer 1987, 77

Securitized Mortgage Structures and Related Accounting Issues, by Peter J. Krolak, Vol. 2, No. 2/Summer 1987, 4

Alternative Minimum Tax: Accounting Adjustments for Real Estate, by James J. Donovan III, Vol. 2, No. 3/Fall 1987, 81

FASB Reforms for Majority-Owned Subsidiaries, by Andrew Reinbach, Vol. 2, No. 3/Fall 1987, 85

Problems of Thrift and Real Estate Developers: FASB No. 15 Is No Sure Solution, by Edmund W. Bailey and Kevin J. Funnell, Vol. 2, No. 3/Fall 1987, 61

Accounting for Income Taxes, by Norman Strauss and Joseph Weber, Vol. 3, No. 1/Spring 1988, 21

FASB Proposes Sale-Leaseback Accounting Changes, by William C. Weaver, Vol. 3, No. 1/Spring 1988, 81

Like-Kind Exchanges of Real Estate, by James J. Donovan III, Vol. 3, No. 2/Summer 1988, 70

Asset Securitization: An Evolving Financing Vehicle and Its Accounting Implications, by Joseph A. Puglisi, Vol. 3, No. 3/Fall 1988, 47

An Introduction to SFAS No. 95, "Statement of Cash Flows," by Bruce Richman, Jeffrey Shirley, and James Javorcic, Vol. 3, No. 3/Fall 1988, 4

Shareholder Reporting by Real Estate Fiduciary Managers, by The National Council of Real Estate Investment Fiduciaries, Vol. 3, No. 3/Fall 1988, 36

Standardizing the Chart of Accounts for the Office Building Industry, by Alton J. Penz, Vol. 3, No. 4/Winter 1989, 27

A Change in CPA Responsibilities, by Edward J. Farragher and Alan Reinstein, Vol. 4, No. 1/Spring 1989, 51

Sale-Leaseback Accounting: The Rules Have Changed, by Martin J. Lieberman and Elliot Kasoffsky, Vol. 4, No. 1/Spring 1989, 26

Accounting for Income Taxes Under SFAS No. 96: Implementation Issues, by Richard B. Schultz and John D. Rhodes, Vol. 4, No. 3/Fall 1989, 22

Allocations

Allocating Cost to Land and Building in Real Estate Purchases, by S. Davis Carniglia and E. James Burck, Vol. 4, No. 2/Summer 1989, 4

Alternative minimum tax

Alternative Minimum Tax: Accounting Adjustments for Real Estate, by James J. Donovan III, Vol. 2, No. 3/Fall 1987, 8

How the Alternative Minimum Tax Affects Real Estate Developers, by Gary J. Stern, Vol. 3, No. 2/Summer 1988, 11

Analytical techniques

Evaluating Real Estate Tax Shelters, by Richard H. Stone, Vol. 1, No. 1/Spring 1986, 44

Partitioning IRR to Analyze the Effects of Change on Real Estate Investments, by William C. Weaver, Vol. 1, No. 3/Fall 1986, 84

Measuring Rates of Return, by The National Council of Real Estate Investment Fiduciaries, Vol. 2, No. 4/Winter 1988, 39

Real Property Analysis — Application of Forecasting Methods, by John D. McCluskey and Randall C. Cook, Vol. 3, No. 1/Spring 1988, 84

Analyzing Returns From Income-Producing Property, by Jack P. Friedman, Vol. 3, No. 2/Summer 1988, 34

Financial Statement Analysis: Fundamentals of Real Estate Financing, by George M. Kondos and Cynthia R. Palladino, Vol. 3, No. 3/Fall 1988, 22

Appraisals/valuations

Understanding the Appraisal Process, by Michael M. Axler, Vol. 1, No. 1/Spring 1986, 52

Determining Insurable Values for Income-Producing Real Estate, by Thomas C. Jones, Vol. 1, No. 2/Summer 1986, 85

Real Estate Appraisal and Explicit Cash Flow Forecasting, by Bobby A. Newsome, Vol. 1, No. 2/Summer 1986, 51

Court Decisions and IRS Rulings on the Valuation of Properties, by James D. Ewart, Vol. 1, No. 3/Fall 1986, 67

Valuing Property and Maximizing Depreciation Benefits Under Tax Reform, by Christopher Philipp and Gail Cooper, Vol. 2, No. 1/Spring 1987, 81

How to Value a Real Estate Limited Partnership, by Marycatherine Dwyer and Heather A. Parker, Vol. 2, No. 3/Fall 1987, 42

Appraising Real Estate Investments for Pension Funds, by W. Richard Russell, Vol. 2, No. 4/Winter 1988, 33

Real Property Analysis — Application of Forecasting Methods, by John D. McCluskey and Randall C. Cook, Vol. 3, No. 1/Spring 1988, 84

Overview of Valuation Terminology, by John D. McCluskey, Vol. 3, No. 2/Summer 1988, 78

Valuation Strategies for Problem Real Estate Loans, by Richard F. Hauck, Vol. 3, No. 2/Summer 1988, 52

Divorce and the Real Estate Investor, by Martin M. Shenkman, Vol. 3, No. 3/Fall 1988, 31

Lifting Issues in Real Estate, by John D. McCluskey, Vol. 3, No. 3/Fall 1988, 80

Ad Valorem Taxation: What Every Real Estate Professional Should Know About the Assessment and Appraisal Process, by Robert P. Schweihs, Vol. 4, No. 1/Spring 1989, 11

Realizing Realistic Risk Relationships, by William C. Weaver, Vol. 4, No. 2/Summer 1989, 78

Capitalization

Interest Capitalization Rules for Real Estate, by Thomas J. Bottiglieri, Vol. 4, No. 3/Fall 1989, 38

Construction

Interest Incurred on Restricted Municipal Bond Proceeds: What Portion Constitutes Construction Period Interest, by Brett Dick, Vol. 1, No. 3/Fall 1986, 33

New Uniform Capitalization Rules Require Closer Examination of Construction Costs, by Martin M. Shenkman, Vol. 2, No. 1/Spring 1987, 59

Long-Term Construction Contracts — A Basic Accounting and Tax Discussion, by James J. Donovan III, Vol. 2, No. 2/Summer 1987, 77

Overview of the Real Estate Development Process: Preacquisition to Construction and Development, by Gregory N. Senkevitch and Joseph Zundl, Vol. 2, No. 2/Summer 1987, 34

Property Classifications for Real Estate Construction: Significant Court Rulings, by Kent L. Osborne, Vol. 2, No. 2/Summer 1987, 71

Co-ops/condominiums

Controlling Condominium Conversion Costs, by Kenneth Wilson, Vol. 1, No. 1/Spring 1986, 72

Co-ops Must Meet Tax Code Criteria to Ensure Tenant-Stockholders' Tax Benefits, by Jeffrey A. Schantz, Vol. 1, No. 1/Spring 1986, 78

Corporate structures

A Corporate Real Estate Division: Its Development and Use, by Drummond C. Bell, Part 1, Vol. 4, No. 2/Summer 1989, 63; Part 2, Vol. 4, No. 3/Fall 1989, 44

Cost management controls

Controlling Condominium Conversion Costs, by Kenneth Wilson, Vol. 1, No. 1/Spring 1986, 72

Controls and Procedures of Supervisory Management in the Acquisition and Operation of Rental Property, by Lynn Zuckerman Gray and Stephen Benvenuto, Vol. 1, No. 3/Fall 1986, 61

Performing a Cost Segregation Analysis to Maximize Property Depreciation, by Kent L. Osborne, Vol. 2, No. 1/Spring 1987, 22

A Property Management Perspective, by James J. Donovan III and Thomas J. Berry, Vol. 2, No. 1/Spring 1987, 87

How Developers Can Profit Through Creative Lease Negotiation, by Ralph Gould, Vol. 2, No. 2/Summer 1987, 90

Overview of the Real Estate Development Process: Preacquisition to Construction and Development, by Gregory N. Senkevitch and Joseph Zundl, Vol. 2, No. 2/Summer 1987, 34

Property Classifications for Real Estate Construction: Significant Court Rulings, by Kent L. Osborne, Vol. 2, No. 2/Summer 1987, 71

Reducing Real Estate Operating Expenses Through Sales Tax Adjustments and Energy Use Exemptions, by Mark R. Shimko and John D. McCluskey, Vol. 2, No. 3/Fall 1987, 77

Managing the Purchasing Function for Residential Real Estate Activities, by James J. Donovan III, Vol. 3, No. 1/Spring 1988, 90

Planning Techniques for Corporate Real Estate Assets, by Denis Kavanagh and Joseph I. Rader, Vol. 3, No. 2/Summer 1988, 23

Automating the Property Management Process — How to Find the Right Approach, by Ronald B. Bruder, Vol. 3, No. 3/Fall 1988, 86

Real Estate Development — Choosing the Right Business Structure, by James J. Donovan III, Vol. 3, No. 3/Fall 1988, 48

What Computers Can Do to Improve Real Es-

tate Management, by John D. MacEachron, Vol. 3, No. 4/Winter 1989, 78

Proper Planning Controls for Real Estate Amid Rising State Tax Costs, by Samuel B. Cohn and Stephen T. Ryan, Vol. 4, No. 2/Summer 1989, 68

Corporate Real Estate: Who's Minding the Store?, by Gail Cooper, Vol. 4, No. 4/Winter 1990, 79

Depreciation

Can Real Estate Survive Thirty-Year Depreciation?, by Alan J. Parisse, Vol. 1, No. 2/Summer 1986, 77

Recent Case Law Rulings Affirm IRS Stance Against Tax-Oriented Real Estate Transactions, by James D. Ewart, Vol. 2, No. 4/Winter 1987, 82

Insights Into the New Depreciation Rules, by Bruce J. Belman, Vol. 2, No. 1/Spring 1987, 15

Performing a Cost Segregation Analysis to Maximize Property Depreciation, by Kent L. Osborne, Vol. 2, No. 1/Spring 1987, 22

Valuing Property and Maximizing Depreciation Benefits Under Tax Reform, by Christopher Philipp and Gail Cooper, Vol. 2, No. 1/Spring 1987, 81

Property Classifications for Real Estate Construction: Significant Court Rulings, by Kent L. Osborne, Vol. 2, No. 2/Summer 1987, 71

The Silver Lining Behind the Cloud of Tax Reform, by Frederick T. Caven and Deborah A. Webster, Vol. 2, No. 4/Winter 1988, 50

Financial reporting

Cash Flow Reporting: A "Total Business" Perspective, by David H. Crumpton, Vol. 1, No. 1/Spring 1986, 14

Financial Reporting and Controls for Managing Residential Real Estate, by Paul D. Lapides, Vol. 1, No. 3/Fall 1986, 54

Current Value Reporting and Real Estate Companies, by Martin Lieberman, Vol. 2, No. 2/Summer 1987, 61

TRA '86 Imposes Real Estate Reporting Requirements on "Brokers," by Dean K. Marsan, Vol. 2, No. 4/Winter 1988, 59

Current Value Financial Statements: Where They Are Going and Problems Along the Way, by Sean T. Egan, Vol. 3, No. 1/Spring 1988, 37

Bridging the Expectation Gap, by Lewis Kramer and Norman N. Strauss, Vol. 3, No. 2/Summer 1988, 18

An Introduction to SFAS No. 95, "Statement of Cash Flows," by Bruce Richman, Jeffrey Shirley, and James Javorcic, Vol. 3, No. 3/Fall 1988, 4

Shareholder Reporting by Real Estate Fiduciary Managers, by The National Council of Real Estate Investment Fiduciaries, Vol. 3, No. 3/Fall 1988, 36

Impact of SFAS No. 94 on the Financial Reporting of Real Estate Operations, by Kathryn M. Means and Mark B. Persellin, Vol. 3, No. 4/Winter 1989, 75

Standardizing the Chart of Accounts for the Office Building Industry, by Alton J. Penz, Vol. 3, No. 4/Winter 1989, 27

Real Estate Reporting Requirements: Compliance Can Be Burdensome, by Ray A. Knight and Lee G. Knight, Vol. 4, No. 2/Summer 1989, 41

Reporting Requirements for "Brokers": Magnetic Media in Use, by Kenneth Chafin, Vol. 4, No. 1/Spring 1989, 32

Financing techniques

Maximizing Tax Benefits in Real Estate Acquisitions: Structuring "Soft Dollars" to Sellers, by Bruce E. Moore, Vol. 1, No. 1/Spring 1986, 37

Real Estate Financing With Deferred Payment Obligations, by Mark S. Smith and Jeffrey N. Perrone, Vol. 1, No. 1/Spring 1986, 5

Tax Considerations of Creative Financing, by David J. Strauss and Edward G. Ptaszek, Vol. 1, No. 1/Spring 1986, 21

Accounting for Innovative Financings: The Real Estate Developer's Perspective, by Donald A. Denkhaus, Vol. 1, No. 3/Fall 1986, 71

A Guide to Compliance With Securities Exchange Act Rule 1502-4, by Samuel N. Allen, Vol. 1, No. 3/Fall 1986, 12

Tax-Exempt Multifamily Housing Bonds, by Margaret M. Joslin, Joel B. Haynes, and Barry A. Diskin, Vol. 2, No. 4/Winter, 1988, 70

Master Limited Partnerships as New Financing Vehicle, by James D. Ewart, Vol. 1, No. 2/Summer 1986, 80

Real Estate Venture Financing: Its Evolution and Development, by Lewis R. Kaster, Vol. 1, No. 2/Summer 1986, 45

Taxable Bonds for Housing Development, by Margaret M. Joslin and Joel B. Haynes, Vol. 3, No. 1/Spring 1988, 41

Tax Issues of Real Estate Refinancings, by James D. Ewart and Thomas J. Hauschild, Vol. 3, No. 1/Spring 1988, 72

Like-Kind Exchanges of Real Estate, by James J. Donovan III, Vol. 3, No. 2/Summer 1988, 70

Option Tax Planning, by Martin M. Shenkman and Mark Mottel, Vol. 3, No. 2/Summer 1988, 73

Asset Securitization: An Evolving Financing Vehicle and Its Accounting Implications, by Joseph A. Puglisi, Vol. 3, No. 3/Fall 1988, 47

Financial Statement Analysis: Fundamentals of Real Estate Financing, by George M. Kondos and Cynthia R. Palladino, Vol. 3, No. 3/Fall 1988, 22

Real Estate Development — Choosing the Right Business Structure, by James J. Donovan III, Vol. 3, No. 3/Fall 1988, 84

Guarantee Forgiveness, by Eric C. Green, Vol. 3, No. 4/Winter 1989, 82

Home Mortgage Financing Alternative: Tax Benefits Merit a Closer Look, by G. Timothy Haight and Kenneth J. Smith, Vol. 3, No. 4/Winter 1989, 41

New Techniques in Syndicating Real Estate, by Michael Zukerman, Vol. 3, No. 4/Winter 1989, 56

The Return of Leveraged Real Estate: Dynamics and Fundamentals, by Colin M. Coyne and Paul J. Krsek, Vol. 3, No. 4/Winter 1989, 5

The Accountant's Role in Commercial Real Estate Development, by Teddy Selinger and Gary L. Diamond, Vol. 4, No. 3/Fall 1989, 74

Forecasting

The Forecast for Forecasts, by Joel G. Shapiro, Vol. 1, No. 2/Summer 1986, 65

Real Estate Appraisal and Explicit Cash Flow Forecasting, by Bobby A. Newsome, Vol. 1, No. 2/Summer 1986, 51

A Practical Approach to Preparing Real Estate Forecasts, by Michael Dinkes, Vol. 1, No. 3/Fall 1986, 76

Forecasting Real Estate Activities Using a Model Approach, by John E. Hinds and David B. Davidson, Vol. 3, No. 1/Spring 1988, 65

Predicting Cash Flow From Complex Leases: A Chinese Menu Approach, by Harry B. Pascal, Vol. 3, No. 4/Winter 1989, 71

Foreign Investors/Investments

Understanding the Purpose, Effect, and Use of FIRPTA, by Michael S. Leone, Vol. 1, No. 3/Fall 1986, 43

Foreign Investment in U.S. Real Estate: A Comprehensive Illustration, by Jeffrey S. Fried, Vol. 2, No. 4/Winter 1988, 14

Foreign-Controlled Equity REITs: Tax Issues for Foreign Shareholders, by Lawrence A. Kogan and Herbert F. Stevens, Part 1, Vol. 3, No. 1/Spring 1988, 53; Part 2, Vol. 3, No. 2/Summer 1988, 57

The Legislative Outlook for Real Estate, by E. Wayne Thevenot, Vol. 3, No. 4/Winter 1989, 65

Japanese Investment in U.S. Real Estate, by Edward M. Nakata, Vol. 4, No. 3/Fall 1989, 82

Structuring Foreign Investments in U.S. Real Estate, by Kenneth G. Appel and Michael L. Evans, Vol. 4, No. 3/Fall 1989, 66

Information systems

Using Computers to Help Real Estate Syndicators, by Keith Phillips and Peter Young, Vol. 1, No. 1/Spring 1986, 60

Automating the Property Management Process — How to Find the Right Approach, by Ronald B. Bruder, Vol. 3, No. 3/Fall 1988, 86

Designing Information Systems in Real Estate, by James M. Nothnagel and Barry R. Keno, Vol. 3, No. 3/Fall 1988, 65

Predicting Cash Flow From Complex Leases: A Chinese Menu Approach, by Harry B. Pascal, Vol. 3, No. 4/Winter 1989, 71

What Computers Can Do to Improve Real Estate Management, by John D. MacEachron, Vol. 3, No. 4/Winter 1989, 78

Problems of Projecting Operating Escalation, by Harry B. Pascal, Vol. 4, No. 1/Spring 1989, 57

Apartment Building Analysis: A Computer Model Approach, by Harry B. Pascal, Vol. 4, No. 2/Summer 1989, 85

Interest income/expense

Imputed Interest Resolved, by Robert Green, Vol. 1, No. 1/Spring 1986, 76

Real Estate Financing With Deferred Payment Obligations, by Mark S. Smith and Jeffrey N. Perrone, Vol. 1, No. 1/Spring 1986, 5

Interest Incurred on Restricted Municipal Bond Proceeds: What Portion Constitutes Construction Period Interest?, by Brett Dick, Vol. 1, No. 3/Fall 1986, 33

Debt Instrument Modifications, by Eric C. Green, Vol. 2, No. 4/Winter 1988, 74

Interest Expense for Real Estate Investments, by James J. Donovan III, Vol. 2, No. 4/Winter 1988, 82

Investments

Investing in Residential Real Estate Before and After TRA '86, by James E. Williamson, Vol. 4, No. 1/Spring 1989, 61

"Problem" Properties: Opportunities in Disguise, by Ronald B. Bruder, Vol. 4, No. 1/Spring 1989, 49

Either a Creditor or a Partner Be, by James J. Donovan III, Vol. 4, No. 2/Summer 1989, 82

Limited partnerships

How to Value a Real Estate Limited Partnership, by Marycatherine Dwyer and Heather A. Parker, Vol. 2, No. 3/Fall 1987, 42

Low-income housing credit

The Low-Income Housing Credit, by Martin M. Shenkman and Ronald Dickey, Vol. 2, No. 2/Summer 1987, 54

Syndicator's Perspective of the Low-Income Housing Credit, by Eric C. Green, Vol. 3, No. 1/Spring 1988, 93

Practical Considerations of the Low-Income Housing Credit, by Stephen T. Lawrence, Vol. 3, No. 4/Winter 1989, 37

Master limited partnerships

Master Limited Partnerships as New Financing Vehicle, by James D. Ewart, Vol. 1, No. 2/Summer 1986, 80

Alternative Structuring for Real Estate Investments, by Michael Choate and John D. McCluskey, Vol. 2, No. 2/Summer 1987, 93

Real Estate and the Master Limited Partnership, by Herbert F. Stevens, Vol. 2, No. 3/Fall 1987, 15

Master-planned communities

Financing Master-Planned Communities in the 1990s, by Randall L. Pullen and Brian Smargiassi, Vol. 4, No. 2/Summer 1989, 13

Omnibus Budget Reconciliation Act

Impact of the 1987 Revenue Act on Real Estate, by Robert Green, Vol. 3, No. 2/Summer 1988, 4

Passive Loss Regulations, by Eric C. Green, Vol. 3, No. 2/Summer 1988, 82

Tax Writers Again Set Sights on Real Estate, by John J. Hopkins and James D. Ewart, Vol. 3, No. 2/Summer 1988, 68

Partnerships

The Effects of the Tax Reform Act of 1984 on Retroactive Allocations, by Peter M. Susko, Vol. 1, No. 2/Summer 1986, 24

IRC Section 704(b): Partners' Distributive Shares in a Partnership, by Stanley Bekritsky, Vol. 1, No. 2/Summer 1986, 92

Shared Equity Arrangement — Proposed Regulations on Partnership Status, by Byrl N. Boyce and J. Warren Higgens, Vol. 1, No. 2/Summer 1986, 72

Problems With Partnership Allocations Where a Partner Bears the Risk of Loss, by Richard A. Douville and William Danola, Vol. 1, No. 3/Fall 1986, 5

Distributions for Real Estate Partnerships: Current, Liquidating, and Collapsible Assets, by Martin Helpern and Laurence Karst, Vol. 1, No. 4/Winter 1987, 66

Recent Case Law Rulings Affirm IRS Stance Against Tax-Oriented Real Estate Transactions, by James D. Ewart, Vol. 1, No. 4/Winter 1987, 82

Abandonment of Partnership Interests: An Economic and Tax Analysis, by Samuel B. Cohn and Harry M. Kramer, Vol. 2, No. 1/Spring 1987, 37

Ways to Dispose of a Real Estate Limited Partnership and Their Tax Consequences, by Frederick T. Caven, Jr. and Deborah A. Webster, Vol. 2, No. 1/Spring 1987, 75

Allocation of Partnership Deductions Attributable to Nonrecourse Debt: Final Regulations, by Joseph J. Anania, Jr., Vol. 2, No. 2/Summer 1987, 20

Alternative Structuring for Real Estate Investments, by Michael Choate and John D. McCluskey, Vol. 2, No. 2/Summer 1987, 93

The Impact of Mandatory Allocations on the New Generation of Partnerships and Joint Ventures, by James D. Ewart and Laurel F. Brown, Part 1, Vol. 2, No. 3/Fall 1987, 71

The Impact of Mandatory Allocations on the New Generation of Partnerships and Joint Ventures, by John D. Barrett and Laurel F. Brown, Part 2, Vol. 2, No. 4/Winter 1988, 85

Post-Tax Reform Dilemma: To Bail Out or Hang In There With Real Estate Partnerships, by John Renesch, Vol. 2, No. 4/Winter 1988, 66

Divorce and the Real Estate Investor, by Martin M. Shenkman, Vol. 3, No. 3/Fall 1988, 31

Revaluing Property for Partnership Allocations, by Eric C. Green, Vol. 3, No. 3/Fall 1988, 77

Guarantee Forgiveness, by Eric C. Green, Vol. 3, No. 4/Winter 1989, 82

Publicly Traded Partnerships: Safe Harbors Provide a Port in the Storm, by Frederick T. Caven and Harold M. Lyons, Vol. 3, No. 4/Winter 1989, 16

Partnership Debt vs. Partnership Equity: Structure and Issues, by Seth M. Zachary and Andrew M. Short, Vol. 4, No. 2/Summer 1989, 33

Compliance With New Allocation Rules: Real Estate Partnerships May Need Corrective Action, by John G. Schmalz, Vol. 4, No. 4/Winter 1990, 70

Partnerships in America: An Analysis of Limited Partnerships, by the Investment Partnership Association, Vol. 4, No. 4/Winter 1990, 15

Passive loss rules

Impact of the New Passive Loss Rules, by Eric Green, Vol. 2, No. 1/Spring 1987, 71

Passive Loss Rules and Real Estate Dealers, by David Clark, Vol. 3, No. 1/Spring 1988, 48

Passive Loss Regulations, by Eric C. Green, Vol. 3, No. 2/Summer 1988, 82

Passive Losses and the New Regulations, by Joseph J. Anania, Jr., and Joseph L. Ferst, Part 1, Vol. 3, No. 3/Fall 1988, 54; Part 2, Vol. 3, No. 4/Winter 1989, 49

The Legislative Outlook for Real Estate, by E. Wayne Thevenot, Vol. 3, No. 4/Winter 1989, 65

Passive Loss Planning for Real Estate Lessors and Developers, by Michael N. Jennings and Daniel Bolar, Vol. 4, No. 1/Spring 1989, 21

Passive Loss Management Through Like-Kind Exchanges, by Gregory T. Bryant, Vol. 4, No. 3/Fall 1989, 13

Passive Activity Rules: The Definition of an Activity, by John J. Grant and Michael K. Carnevale, Vol. 4, No. 4/Winter 1990, 28

Profit recognition

Profit Recognition Problems Involving the Assumption of Debt, by Bruce D. Sullivan and Alex T. Arcady, Vol. 1, No. 3/Fall 1986, 39

Deferring Gain on the Sale of a Residence, by Joseph L. Goldman, Vol. 1, No. 4/Winter 1987, 86

Recent Case Law Rulings Affirm IRS Stance Against Tax-Oriented Real Estate Transactions, by James D. Ewart, Vol. 1, No. 4/Winter 1987, 82

How Developers Can Profit Through Creative Lease Negotiation, by Ralph Gould, Vol. 2, No. 2/Summer 1987, 90

Tax Issues of Real Estate Refinancings, by James D. Ewart and Thomas J. Hauschild, Vol. 3, No. 1/Spring 1988, 72

A Hidden Asset — Corporate Real Estate, by Drummond C. Bell, Vol. 3, No. 3/Fall 1988, 74

Guarantee Forgiveness, by Eric C. Green, Vol. 3, No. 4/Winter 1989, 82

Properties/property taxes

Functional Obsolescence of Real Estate Properties, by Robert P. Schweihs, Vol. 4, No. 2/Summer 1989, 57

Residential Growth: Impact on Property Taxes for Pregrowth Homeowners, by Vincent S. Scerbinski, Vol. 4, No. 2/Summer 1989, 90

Letting Tenants Pay for Real Estate Improvements, by Timothy M. Friedrichsen, Vol. 4, No. 3/Fall 1989, 29

Operating Rental Real Estate: Choice of Entity, by James J. Donovan III, Vol. 4, No. 4/Winter 1990, 82

External Obsolescence of Real Estate Values, by Robert P. Schweihs, Vol. 4, No. 4/Winter 1990, 46

Should the Tenant Pay for Improvements?, by G. Timothy Haight and Lawrence Witner, Vol. 4, No. 4/Winter 1990, 23

Real estate investment trusts (REITs)

An Overview of the Special Tax Rules Affecting REITs, by Bruce L. Richman and Allan Shiffrin, Vol. 1, No. 1/Spring 1986, 28

Alternative Structuring for Real Estate Investments, by Michael Choate and John D. McCluskey, Vol. 2, No. 2/Summer 1987, 93

Real Estate Investment Trust Rules Revised by TRA '86, by Frank F. L'Engle, Vol. 2, No. 2/Summer 1987, 12

REIT Planning and Practice Development Opportunities, by Martin M. Shenkman and William K. Morrill, Vol. 2, No. 3/Fall 1987, 33

Rehabilitation tax credit

Historic Preservation Facade Easements: A Charitable Contribution Deduction, by Paul R. Atterbury and Anne B. Covell, Vol. 2, No. 1/Spring 1987, 52

The Rehabilitation Tax Credit: A Risk and Return Analysis, by Rich Greene, Vol. 2, No. 2/Summer 1987, 45

Preserving America's Heritage: The Rehabilitation Tax Credit, by David C. Grunenwald, Judith L. Kitchen, Elizabeth G. Blackman, and John K. Krajewski, Part 1, Vol. 2, No. 3/Fall 1987, 5; Part 2, Vol. 2, No. 4/Winter 1988, 23

The Historic Preservation Movement: The Myths, by Austin J. Jaffe, Vol. 2, No. 4/Winter 1988, 77

Renovating Historical Structures: The UDAG-Rehabilitation Credit Relationship, by David C. Grunenwald, Vol. 3, No. 4/Winter 1989, 31

Rental property

Controls and Procedures of Supervisory Management in the Acquisition and Operation of Rental Property, by Lynn Zuckerman Gray and Stephen Benvenuto, Vol. 1, No. 3/Fall 1986, 61

IRC Section 467 Creates New Rules for Deferred Rent Payments, by Robert W. Scharnowske, Vol. 1, No. 4/Winter 1987, 34

Changes in Paradise: Vacation Homes and TRA '86, by Beth B. Kern and James L. Wittenbach, Vol. 3, No. 1/Spring 1988, 29

SEC

A Guide to Compliance With Securities Exchange Act Rule 1502-4, by Samuel N. Allen, Vol. 1, No. 3/Fall 1986, 12

Due Diligence: A Guide for Accountants Who Have Clients Investing in Real Estate, by Michael Zukerman, Vol. 2, No. 3/Fall 1987, 23

Shopping centers

New Financing Opportunities for Shopping Centers, by Michael Zukerman, Vol. 4, No. 3/Fall 1989, 58

Predicting Overage Rents in Shopping Centers, by Harry B. Pascal, Vol. 4, No. 3/Fall 1989, 89

Syndication

I Take It You Have Heard That Real Estate Is Dead?, by Alan J. Parisse, Vol. 1, No. 1/Spring 1986, 66

What the Seller Should Expect When the Buyer Arrives to Check Out the Property, by Luke V. McCarthy, Vol. 1, No. 3/Fall 1986, 80

Syndication After Tax Reform: A Financing Option in the Developer's Favor, by Alan Talansky, Vol. 1, No. 4/Winter 1987, 23

Tax Reform and the Repayment of Syndicated Limited Partnership Investor Notes, by Larry Bernstein and S. David Belsky, Vol. 1, No. 4/Winter 1987, 26

Debt Instrument Modifications, by Eric C. Green, Vol. 2, No. 4/Winter 1988, 74

Confusing Times for Real Estate: What Will the Future Bring?, by Luke V. McCarthy, Vol. 3, No. 1/Spring 1988, 5

A Syndicator's Perspective of the Low-Income Housing Credit, by Eric C. Green, Vol. 3, No. 1/Spring 1988, 93

New Techniques in Syndicating Real Estate, by Michael Zukerman, Vol. 3, No. 4/Winter 1989, 56

Real Estate Installment Sales Under the 1987 Act, by Eric C. Green and Terry Raley, Vol. 4, No. 1/Spring 1989, 46

Foreclosure Trends, by Eric C. Green, Vol. 4, No. 3/Fall 1989, 86

Tax developments

Taxation of Interest Rate Limiting Contracts, by Eric C. Green, Vol. 4, No. 2/Summer 1989, 75

Surviving in the Current Tax Environment: A Road Map for the Real Estate Professional, by John J. Hopkins, Part 2, Vol. 4, No. 1/Spring 1989, 37

New Rules for Partnership Debt Allocations, by Eric C. Green, Vol. 4, No. 4/Winter 1990, 75

Tax planning

Home Loans to Children: Tax and Estate Consequences, by Martin M. Shenkman and Richard Schlott, Vol. 4, No. 2/Summer 1989, 49

Selected Tax Issues of Real Estate Ownership and Use, by Robert D. Howard, Vol. 4, No. 2/Summer 1989, 21

Tax Treatment of Real Estate Depreciation, by Kevin Yeats, Vol. 4, No. 3/Fall 1989, 48

Mr. Mogul's Perpetual Search for Tax Deferral: Techniques for Section 1031 Like-Kind Exchanges, by William P. Wasserman, Esq., Vol. 4, No. 4/Winter 1990, 56

Section 467: Its Effect on Commercial Leasing Transactions, by Robert D. Schachat and Mark Labell, Vol. 4, No. 4/Winter 1990, 3

Should the Tenant Pay for Improvements?, by G. Timothy Haight and Lawrence Witner, Vol. 4, No. 4/Winter 1990, 23

Tax Reform Act of 1986

A Before-and-After Analysis of Tax Reform's Impact on Real Estate, by William C. Weaver and Joseph D. Albert, Vol. 1, No. 4/Winter 1987, 18

The Effects of the Tax Act on Real Estate Investments, by Donald E. Walsh and Stephen L. Hoffman, Vol. 1, No. 4/Winter 1987, 9

Summary of the 1986 Act: The Real Estate Perspective, by Robert Green, Vol. 1, No. 4/Winter 1987, 4

Tax Planning for Real Estate Entrepreneurs After Tax Reform, by Leslie A. Finks and Kathy L. Everidge, Vol. 1, No. 4/Winter 1987, 29

The Tax Reform Act of 1986 — A Return to Pre-1980 Tax Treatment, by Leon Shilton, Vol. 2, No. 1/Spring 1987, 66

TRA '86 Imposes Real Estate Reporting Requirements on "Brokers," by Dean K. Marsan, Vol. 2, No. 4/Winter 1988, 59

Surviving in the Current Tax Environment: A Road Map for the Real Estate Professional, by John J. Hopkins, Vol. 3, No. 3/Fall 1988, 13

The Legislative Outlook for Real Estate, by E. Wayne Thevenot, Vol. 3, No. 4/Winter 1989, 65

Tax shelters

1985 Court Rulings Reflect IRS Efforts to Attack Real Estate Tax Shelters, by James D. Ewart, Vol. 1, No. 1/Spring 1986, 83

The Profitability of Nonresidential Commercial Real Estate Tax Shelters: Present and Future, by Lee Sternlight and Lisa Hadar, Vol. 1, No. 2/Summer 1986, 24

Reversing the Effects of the New Tax Law on Existing Real Estate Tax Shelters, by James D. Ewart and John J. Hopkins, Vol. 2, No. 1/Spring 1987, 5

Home Mortgage Financing Alternative: Tax Benefits Merit a Closer Look, by G. Timothy Haight and Kenneth J. Smith, Vol. 3, No. 4/Winter 1989, 41

Trends

Emerging Trends in Real Estate, by Richard Kateley, Vol. 4, No. 1/Spring 1989, 5

UBIT

Unrelated Business Income Tax and Investments in Real Estate by Pension Plans, by Gary J. Stern, Joseph A. Zarlengo and Bruce L. Richman, Vol. 4, No. 3/Fall 1989, 4

Uniform capitalization rules

New Uniform Capitalization Rules Require Closer Examination of Construction Costs, by Martin M. Shenkman, Vol. 2, No. 1/Spring 1987, 59

Impact of the Uniform Capitalization Rules on Real Estate, by James D. Ewart, Vol. 2, No. 2/Summer 1987, 82

The Uniform Capitalization Rules' Effect on Real Estate, by Richard J. Behrens and Ronald L. Padgett, Vol. 2, No. 4/Winter 1988, 45

The Uniform Capitalization Rules for Real Estate, by James J. Donovan III, Vol. 3, No. 4/Winter 1989, 69

Vacation homes

Changes in Paradise: Vacation Homes and TRA '86, by Beth B. Kern and James L. Wittenbach, Vol. 3, No. 1/Spring 1988, 29

Workouts

Real Estate Workouts — The Great Shape-up, by Deborah S. Kops and Laurel Wilks Gilbreath, Vol. 2, No. 1/Spring 1987, 92

Problems of Thrifts and Real Estate Developers: FASB No. 15 Is No Sure Solution, by Edmund W. Bailey and Kevin J. Funnell, Vol. 2, No. 3/Fall 1987, 61

Loan Workouts Present Tax Planning Opportunities, by Lawrence S. Kaplan and Michael J. Greenwald, Vol. 2, No. 4/Winter 1988, 5

Valuation Strategies for Problem Real Estate Loans, by Richard F. Hauck, Vol. 3, No. 2/Summer 1988, 52

Wraparound mortgages

Tax Court Treatment of Wrap Note Transactions, by Eric Green, Vol. 2, No. 2/Summer 1987, 86

The Demise of Wraparound Mortgage Notes, by Morris Engel, Vol. 2, No. 3/Fall 1987, 53